

lie guardians. Yet I do not think it follows that imported spirits should be subjected to similar enhancement until they become as cheap as they are made at home. A tax on whisky is to discourage its consumption; a tax on foreign spirits encourages whisky by removing its rival from competition. The price and present duty throw foreign spirits already out of competition with whisky, and accordingly they are used but to a salutary extent. You see no persons besotting themselves with imported spirits, wines and liquors, cordials, etc. Whisky claims to itself alone the exclusive office of sot-making. Foreign spirits, wines, teas, coffee, sugars, salt, are articles of as innocent consumption as broadcloths and silks; and ought like them, to pay but the average *ad valorem* duty of other important comforts. (To Samuel Smith, 1823. C. VII, 285.)

WOMAN.—But our good ladies, I trust have been too wise to wrinkle their foreheads with politics. They are contented to soothe and calm the minds of their husbands returning ruffled from political debate. They have the good sense to value domestic happiness above all others, and the art to cultivate it above all others. There is no part of the earth where as much of this is enjoyed as in America. Recollect the women of this capital, some on foot, some on horses, and some in carriages hunting pleasure in the streets, in routs and assemblies, and forgetting what they have left behind them in their nurseries; compare them with our own countrywomen occupied in the tender and tranquil amusements of domestic life, and confess that it is

a comparison of Americans and  
Angels. (To Mrs. William Bingham,  
written in Paris, 1788. F. V., 9.)